

An amendment by Kentucky to adopt the definitions of “breast pump,” breast pump collection and supplies” and “breast pump kit” in Part II of the Library of Definitions.

“Breast pump” means an electrically or manually controlled pump device designed or marketed to be used to express milk from a human breast during lactation. “Breast pump” includes the electrically or manually controlled pump device and any battery, AC adapter, or other power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

“Breast pump collection and storage supplies” means items of tangible personal property designed or marketed to be used in conjunction with a breast pump to collect milk expressed from a human breast and to store collected milk until it is ready for consumption. “Breast pump collection and storage supplies” includes, but is not limited to: breast shields and breast shield connectors; breast pump tubes and tubing adapters; breast pump valves and membranes; backflow protectors and backflow protector adaptors; bottles and bottle caps specific to the operation of the breast pump; breast milk storage bags; and other items that may be useful to initiate, support, or sustain breast-feeding using a breast pump during lactation, that may be sold separately, but are generally sold as part of a breast pump kit.

“Breast pump collection and storage supplies” does not include: (i) bottles and bottle caps not specific to the operation of the breast pump, (ii) breast pump travel bags and other similar carrying accessories, including ice packs, labels and other similar products, (iii) breast pump cleaning supplies, (iv) nursing bras, bra pads, breast shells and other similar products and (v) creams, ointments, and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples; unless sold as part of a breast pump kit pre-packaged by the breast pump manufacturer or distributor.

“Breast pump kit” means a kit that contains a breast pump and one or more of the following items: breast pump collection and storage supplies; and other taxable items of tangible personal property that may be useful to initiate, support, or sustain breast-feeding using a breast pump during lactation, so long as the other taxable items of tangible personal property sold with the breast pump kit at the time of sale are less than 50% of the total sales price of the breast pump kit.

A member state may limit its exemption to “breast pumps,” “breast pump kits” and/or “breast pump collection and storage supplies” and may further limit the exemption:

- A. By requiring a prescription;
- B. Based on Medicare or Medicaid payments or reimbursement;
- C. For home use; and/or
- D. Approved by the Food and Drug Administration.

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A member state may choose to include “breast pumps” and/or “breast pump kits” in its definition of “durable medical equipment” and treat these items in the same manner it treats other durable medical equipment.

A member state may limit the exemption using any combination of the above but in no case shall an exemption certificate be required.

A member state may choose to include or exclude repair and replacement parts for “breast pumps” and/or “breast pump kits” in its definition. Repair and replacement parts includes all components or attachments used in conjunction with the “breast pump” and/or “breast pump kit” and a member state may exclude from repair and replacement parts items which are for single patient use only.